

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§802. PROCEEDINGS BY SHERIFF**

The sheriff or his deputy, on receiving the assessment and warrant for collection provided for in section 801, shall forthwith post in some public place in the municipality assessed, an attested copy of such assessment and warrant, and shall make no distress for any of such taxes until after 30 days therefrom. Any person paying his tax to such sheriff within that time shall pay 5% over and above his tax for sheriff's fees, but those who do not pay within that time shall be distrained or arrested by such officer, as by tax collectors. The same fees shall be paid for travel and service of the sheriff, as in other cases of distress.

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